
REFERENCE: Electronic WIC Procedure Manual
<http://apps.sd.gov/applications/ph01icds/ph01icdsnet/index.aspx>

MONITORING

All Local Agencies are monitored at least once every two to three years. At least 20% of the satellite clinic sites within a Local Agency are reviewed within this time period. Protocols and forms are developed by the State Office to monitor local agency activity **and compliance**. The complete evaluation process consists of the following phases: data (pre-)review, office site review, chart review, environmental review, regional manager/consultant review, observation review, management evaluation report and Local Agency follow-up response. An exit interview is held at the end of the review with Local Agency staff to discuss results, both findings and accomplishments. Findings and recommendations are outlined in writing and sent to the Local Agency. Corrective Action Plans are required from the Local Agency, with a follow-up review conducted to assure requirements were made. Findings from the **Management Evaluations** are compiled and used to determine areas for training purposes.

ME Process was reorganized into 8 Groups/Regions with at least one Local Agency within each group. There are 15 Local Agencies, 50 Sites and 22 Visits, totaling 87 contacts. Local Agencies were based on caseload of 300 or more, with the exception of Tripp and Walworth. The 50 Sites will be reviewed on a 3 year rotating schedule which includes a complete Management Evaluation. The 22 Visits, that are served by the same staff from another site, will have an Environmental Review on a 3 year rotating basis.

The State Office has developed protocols for local agencies to do a yearly self-assessment of their own operations.

Participant surveys are conducted annually to determine the participant's view of the Local Agency operations, vendor's handling of food and customers and to determine the effectiveness of nutrition education and the participant's interest in specific nutrition education topics and acceptable foods. Results from these surveys are used for local agency training, development and clarification of policies, sharing of operational methods with others, developing Nutrition Education Plans, selecting acceptable foods and improving program operations.

AUDITS

STATE AUDIT

The South Dakota Department of Health, WIC Program is audited by Legislative Audit. Entities reviewed include: accounting procedures, funding distribution, expenditures, reconciliation practices, federal reporting, program policies, time studies and compliance. Through the audit process, the Department ensures WIC compliance in A-133 Circular.

Findings are reported to the Department of Health's Fiscal Office which is responsible for the Audit Report, works with the WIC Program to ensure corrective actions are taken on findings, and maintains the audit and documentation for three years after a successful completion of audit findings.

LOCAL AUDIT

Because the organization of Local Agencies in South Dakota comes under the jurisdiction of the State, monitoring of Local Agency costs are done the same as the State Audit for all expenditures with the exception of county clerical support. Legislative Audit is also responsible for a county audit which includes the WIC Program, utilizing the same guidelines as the State Audit. An audit report is sent to the County Commissioners and the Department of Health's Fiscal Office who in turn works with the WIC Program to ensure appropriate corrective action. The review guide, "Fiscal Fitness Review Guide", will be shared with Legislative Audit for consideration in their review. Legislative Audit procedures are available upon request.

All contracts greater than \$500,000 or if the sub-recipient could potentially receive more than \$500,000 in federal funds, must contain the following paragraph:

**AUDIT REQUIREMENTS PROVISION:
(EXPENDING \$500,000 OR MORE)**

A nonprofit subrecipient, (as well as profit hospitals) (Provider), expending \$500,000 or more in one year in Federal awards, must have an annual audit made in accordance with Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions and the Auditor General's guidelines.

All audits must be conducted by an auditor approved by the Auditor General to perform the audit. Approval may be obtained by forwarding a copy of the audit engagement letter to the Department of Legislative Audit, 427 South Chapelle, c/o 500 East Capitol, Pierre, SD 57501-5070. On continuing engagements, the Auditor General's approval should be obtained annually. The auditor must follow the Auditor General's guidelines when conducting the audit. The draft audit report must be submitted to the Auditor General for approval prior to issuing the final report. The auditor must file the requested copies of the final audit report with the Auditor General. Audits shall be completed and filed with granting agencies by the end of the ninth month following the end of the fiscal year being audited or 30 days after receipt of the auditor's report, whichever is earlier. If it appears that a required audit cannot be completed by the end of the ninth month following your fiscal year, you must request an extension from the federal agency for which the majority of federal expenditures relates.

Failure to complete audit(s) as required will result in the disallowance of audit costs as direct or indirect charges to programs. Additionally, a percentage of awards may be withheld, overhead costs may be disallowed, and/or awards may be suspended, until the audit is completed satisfactorily.